

EXEMPT BUS OPERATOR USE FUEL TAX RETURN

YOUR ACCOUNT NO.

BOARD USE ONLY

RR-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

BOARD OF EQUALIZATION
FUEL TAXES DIVISION
PO BOX 942879
SACRAMENTO CA 94279-6167

MAKE CHANGES
IF NAME OR
ADDRESS
IS INCORRECT

**READ INSTRUCTIONS
BEFORE PREPARING**

You must complete Schedule A on the back before preparing the return.

		REPORT WHOLE UNITS/GALLONS ONLY			
		A COMPRESSED NATURAL GAS	B LPG & LIQUID NATURAL GAS	C ALCOHOL FUELS	D KEROSENE, DISTILLATE & STOVE OIL
1. Total fuel used in motor vehicles	1.				
2. Total nontaxable use of fuel <i>(enter from Schedule A, line A6)</i>	2.				
3. Taxable use of fuel <i>(subtract line 2 from line 1)</i>	3.				
4. Fuel used in qualifying exempt local transit or pupil transportation services	4.				
5. Fuel used in non-exempt operations including non-qualifying charter party carrier and passenger stage operations	5.				
6. Tax rate per unit/gallon on fuel used in exempt bus operations	6.	\$.01	\$.01	\$.01	\$.01
7. Tax on exempt use of fuel shown in line 4 <i>(multiply line 4 by line 6)</i>	7.	\$	\$	\$	\$
8. Tax rate per unit/gallon on fuel used in non-exempt bus operations	8.	\$.07	\$.06	\$.09	\$.18
9. Tax on use of fuel in non-exempt operations shown in line 5 <i>(multiply line 5 by line 8)</i>	9.	\$	\$	\$	\$
10. Total tax <i>(add lines 7 and 9)</i>	10.	\$	\$	\$	\$
11. Tax paid to California vendors on fuel included in line 1 <i>(retain invoices)</i>	11.	\$	\$	\$	\$
12. Balance of tax <i>(subtract line 11 from line 10; if line 11 is larger than line 10, enter a minus sign [-])</i>	12.	\$	\$	\$	\$
13. Total tax due or refund claimed (add Columns A, B, C, and D of line 12) <i>If claiming a refund, enter the amount as a negative number. Do not claim credit on future returns; a refund will be processed.</i>					13. \$
14. Penalty <i>[multiply line 13 by 10% (.10) if payment is made after the due date shown above]</i>				PENALTY	14. \$
15.				INTEREST	15. \$
16. TOTAL AMOUNT DUE AND PAYABLE OR REFUND CLAIMED (add lines 13, 14 and 15)					16. \$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

PRINT/TYPE NAME AND TITLE	SIGNATURE	PHONE NUMBER ()	DATE
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MAKE CHECK OR MONEY ORDER PAYABLE TO STATE BOARD OF EQUALIZATION.
Always write your account number on your check or money order. Make a copy of this document for your records.

SCHEDULE A - NONTAXABLE USE OF FUEL

		REPORT WHOLE UNITS/GALLONS ONLY			
NOTE: ONLY FUEL INCLUDED ON LINE 1 OF THE RETURN CAN BE CLAIMED ON LINES A1 THRU A6.		A COMPRESSED NATURAL GAS (units)	B LPG & LIQUID NATURAL GAS (gallons)	C ALCOHOL FUELS (gallons)	D KEROSENE, DISTILLATE & STOVE OIL (gallons)
A1.	Fuel used in vehicles operated outside California				
A2.	Fuel used in vehicles operated off highway in California				
A3.	Fuel used on highways in California under jurisdiction of U.S. Department of Agriculture				
A4.	Liquefied petroleum gas, liquid natural gas, and compressed natural gas used in vehicles for which the annual flat rate tax has been paid				
A5.	Other nontaxable use of fuel (please describe)				
A6.	Total nontaxable use of fuel (add lines A1 thru A5; enter on line 2 of return)				

INSTRUCTIONS FOR EXEMPT BUS OPERATOR USE FUEL TAX RETURN

User of Fuel Exempt Under Section 8655, of the Revenue and Taxation Code

GENERAL INFORMATION

Fuel users must file this return to report use of the following types of fuels (when used in the fuel tanks of motor vehicles):

- Compressed natural gas (CNG)
- Liquefied petroleum gas (LPG) and liquid natural gas (LNG)
- Alcohol fuels containing not more than 15% gasoline or diesel fuel (e.g., ethanol and methanol)
- Kerosene, distillate, and stove oil
- Any fuel used or suitable for use in motor vehicles, other than fuel subject to the diesel fuel tax or the motor vehicle fuel tax (e.g., gasoline and blended fuels with more than 15% gasoline are subject to the motor vehicle fuel tax and, as a result, are not subject to use fuel tax).

TAX LIABILITY

You must have a user use fuel permit and file returns if you operate on California highways a vehicle that weighs, unladen, over 7,000 pounds and is powered by fuels described above. Returns are also required of owners/operators of vehicles that use the above fuels in commercial vehicles weighing less than 7,000 pounds and are paying the annual flat rate tax.

FILING REQUIREMENTS

Users of fuel subject to the use fuel tax must file returns. The return and payment is due on the last day of the month following the end of the reporting period. Payments should be made payable to the State Board of Equalization. A return must be filed for each period even though no fuel may have been used during the period. If no fuel was used write the word "none" in line 3.

Line 1. Enter the total number of gallons or units of fuel which you used to operate vehicles both in and out of California. Include fuel used by a lessee of your vehicles if you are responsible for furnishing the fuel, see Regulation 1304, User. Report whole gallons or whole units only. Round off tenths of gallons to the nearest whole gallon. Round off tenths of units to the nearest whole unit. "Bulk storage" includes fuel stored in drums, barrels, tanks or other storage facilities, except fuel supply tanks of vehicles.

Line 2. Enter the number of gallons or units of fuel used in a nontaxable manner from line A6 of Schedule A. Only fuel included in line 1 can be claimed on line 2.

Line 3. Subtract line 2 from line 1.

Line 4. Enter the number of gallons or units of fuel used in an exempt manner for qualifying local transit or pupil transportation operations by:

- Any transit district, transit authority, or a city owning and operating a local transit system itself or through a wholly owned non-profit corporation.
- Any private entity providing transportation services under a contract or agreement other than a general franchise agreement, with a public agency authorized to provide public transportation services.
- Any passenger stage corporation subject to the jurisdiction of the PUC and providing transportation of persons for hire when the motor vehicle is exclusively operated in urban or suburban areas or between cities in close proximity. Do not include fuel used on any route which exceeds 50 miles one-way.
- Any common carrier of passengers operating exclusively within the limits of a single city between fixed terminals or over a regular route, 98% of whose operations are within the limits of a single city.
- Any school district, community college district, or county superintendent of schools owning, leasing or operating buses for the purpose of transporting pupils to and from school and for other school activities or any private entity providing such transportation services under a contract with the school district.

Line 5. Enter the number of gallons or units of fuel used in operations other than exempt local transit or pupil transportation services.

Note: The sum of lines 4 and 5 must equal line 3.

- Line 6.** Section 8655 of the Revenue and Taxation Code, imposes a tax of 1 cent per unit/gallon on the fuel used for local transit or pupil transportation.
- Line 7.** Enter the amount of tax computed on the units/gallons for which exemption is claimed in line 4. Multiply line 4 by line 6.
- Line 8.** Tax rate on fuel used in non-exempt bus operations.
- Line 9.** Enter the amount of tax computed at the tax rate shown on line 8 for each type of fuel.
- Line 10.** Add lines 7 and 9.
- Line 11.** Enter the amount of the Use Fuel Tax paid to the vendor on fuel purchased in California. Do not include the federal fuel tax or state and local sales and use taxes.
- Line 12.** Subtract line 11 from line 10 and enter the difference on line 12. If line 10 is larger than line 11, enter the amount of tax due with this return. If line 11 is larger than line 10, indicate the credit by entering a minus sign (-).
- Line 13.** Combine Columns A, B, C, & D of line 12 and enter the total on line 13. If the total on line 13 results in a credit, enter the amount as a negative number. ***Do not claim credit on future returns; a refund will be processed.***
- Line 14.** If you are paying your tax on line 13 after the due date shown on the front of this return, you will owe a penalty of 10 percent of the amount of tax due. Enter the penalty by multiplying the tax due on line 13 by 0.10 and enter here.
- Line 15.** If you are paying your tax on line 13 after the due date shown on the front of this return, you will owe interest. The interest rate noted on the front of this return applies for each month, or fraction of a month, that your payment is late. Enter the interest by multiplying the tax due on line 13 by the interest rate shown, then multiply the result by the number of months, or fraction of a month, that have elapsed since the due date and enter here.
- Lines 16.** Enter the total amount due and payable by adding lines 13, 14 and 15. If claiming a refund, enter the amount of the refund claimed as a negative number.

Note - gallons vs. units: Fuel transactions are reported in terms of gallons, except for compressed natural gas (CNG), which is reported as units. For tax reporting purposes, 100 cubic feet of natural gas measured at standard pressure and temperature (14.73 pounds per square inch at 60 degrees Fahrenheit) will be shown as one unit.